



## San Bernardino LAFCO Fiscal Indicators

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### **San Bernardino County Fire Protection District - South Desert Regional Service Zone**

The San Bernardino County Fire Protection District reorganized in July 2008 and created the South Desert Regional Service Zone. The zone is a component unit of the San Bernardino County Fire Protection District which is governed by the County Board of Supervisors. The South Desert Regional Service Zone provides fire protection services to the areas of Big River (Station #17), Black Meadow Landing (Station #55), Havasu Landing (Station #18), Johnson Valley (Station #43), Joshua Tree (Station #36), Landers (Station #19), Panorama Heights (Station #35), Parker Strip (Station #21), Park Moabi (Station #34), Pioneertown (Station #38), Wonder Valley (Station #45), Yucca Mesa (Station #42), and Yucca Valley (Station #41). Fire protection services are also provided to the City of Needles (Station #31) through a service contract, ambulance transport service is provided to Havasu Lake and paramedic service including ambulance transport is provided to Yucca Valley. Additionally, within the South Desert Regional Service Zone are two voter approved special tax fire protection zones which provide additional funding for services to the communities of Wonder Valley and Havasu Lake.



## San Bernardino County Fire Protection District - South Desert Regional Service Zone

Report Generated: 11/18/2015

### Change in Assessed Value

#### Description

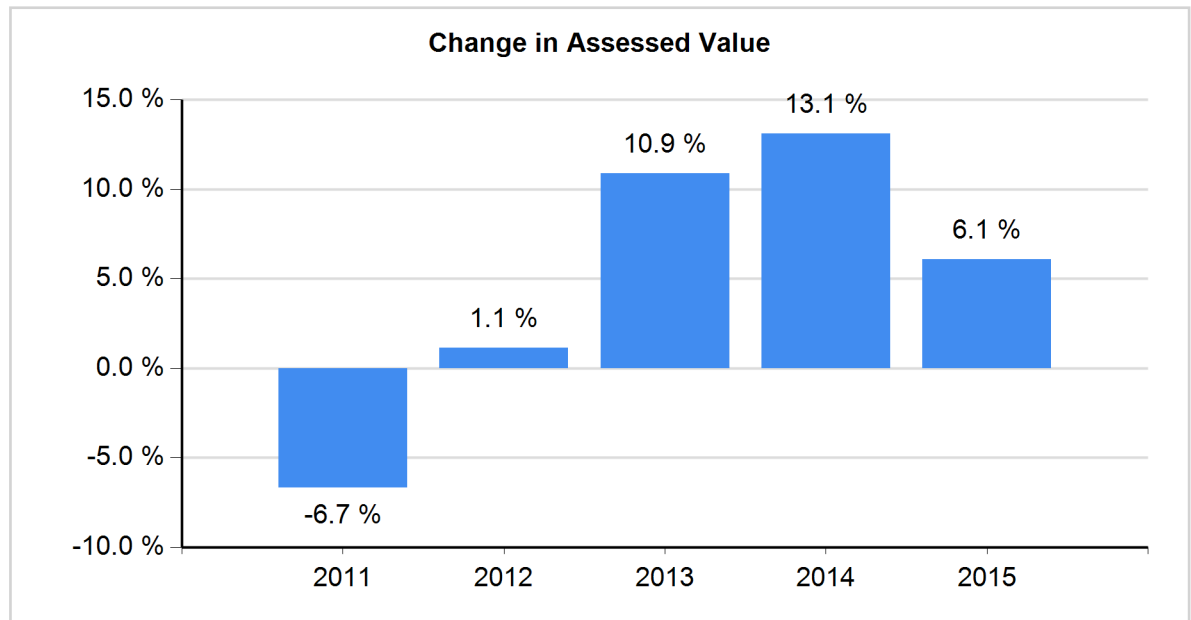
There is a correlation between assessed property value and the receipt of the general property tax levy.

#### Formula:

$$\frac{\text{change in tax roll value}}{\text{beginning tax roll value}}$$

#### Source:

County Auditor -  
Agency Net  
Valuations



2011	2012	2013	2014	2015
(\$167,754,485)	\$28,954,122	\$310,497,258	\$430,087,976	\$212,318,333
\$2,511,386,920	\$2,540,341,042	\$2,850,838,300	\$3,280,926,276	\$3,493,244,609
-6.7%	1.1%	10.9%	13.1%	6.1%

#### Agency Response



## San Bernardino County Fire Protection District - South Desert Regional Service Zone

San Bernardino County Fire Protection District - South  
Desert Regional Service Zone

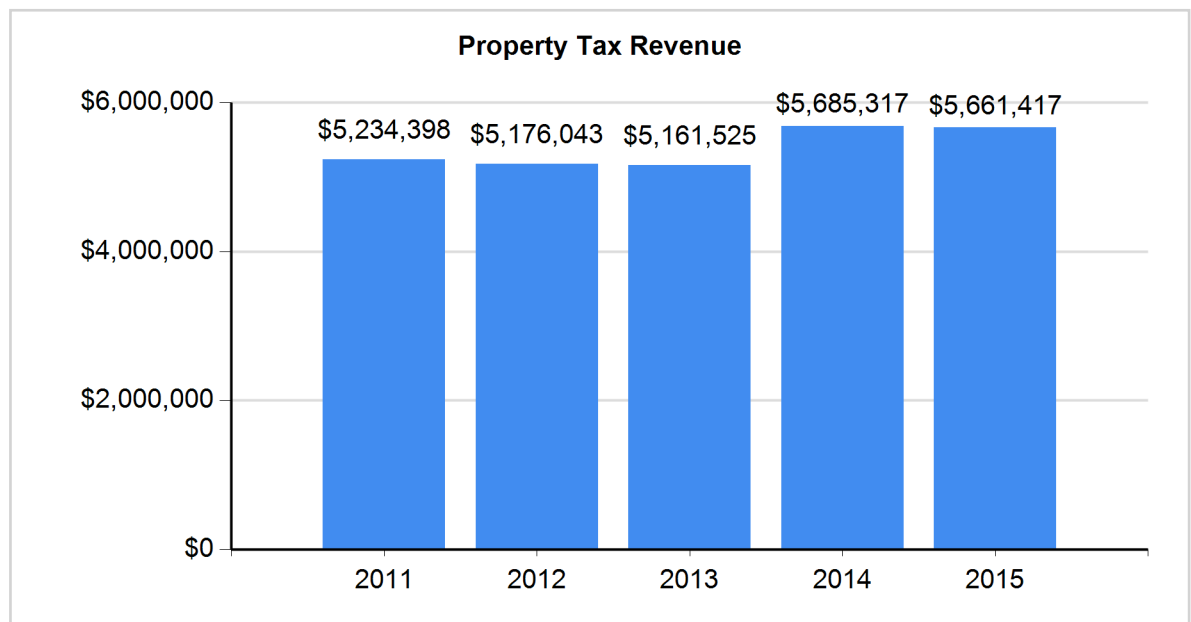
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



### Agency Response



## San Bernardino County Fire Protection District - South Desert Regional Service Zone

Report Date: 11/16/2016

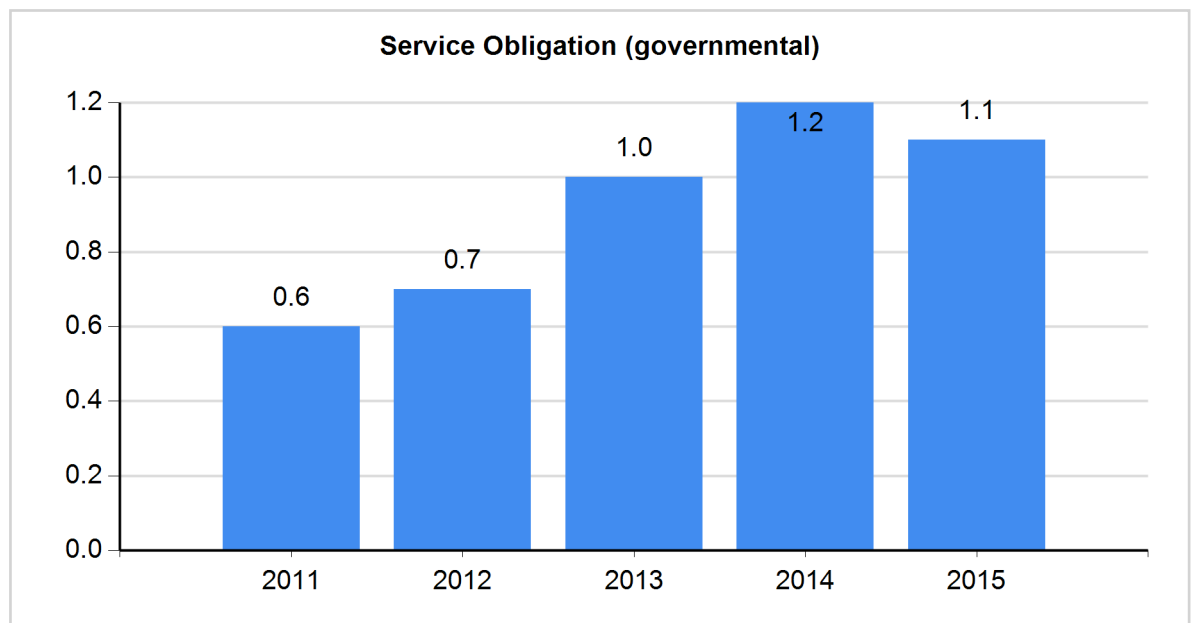
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$5,858,777	\$6,741,200	\$32,406,176	\$12,705,673	\$11,614,222
\$9,993,886	\$10,293,406	\$30,942,710	\$10,264,737	\$10,577,396
0.6	0.7	1.0	1.2	1.1

#### Agency Response

This zone received the following County General Fund support: 2011 \$1,980,916; 2012 \$3,537,496; 2013 \$3,679,063; 2014 \$3,746,648; 2015 \$3,228,163



## San Bernardino County Fire Protection District - South Desert Regional Service Zone

Report Date: 11/16/2016

### Liquidity

#### Description

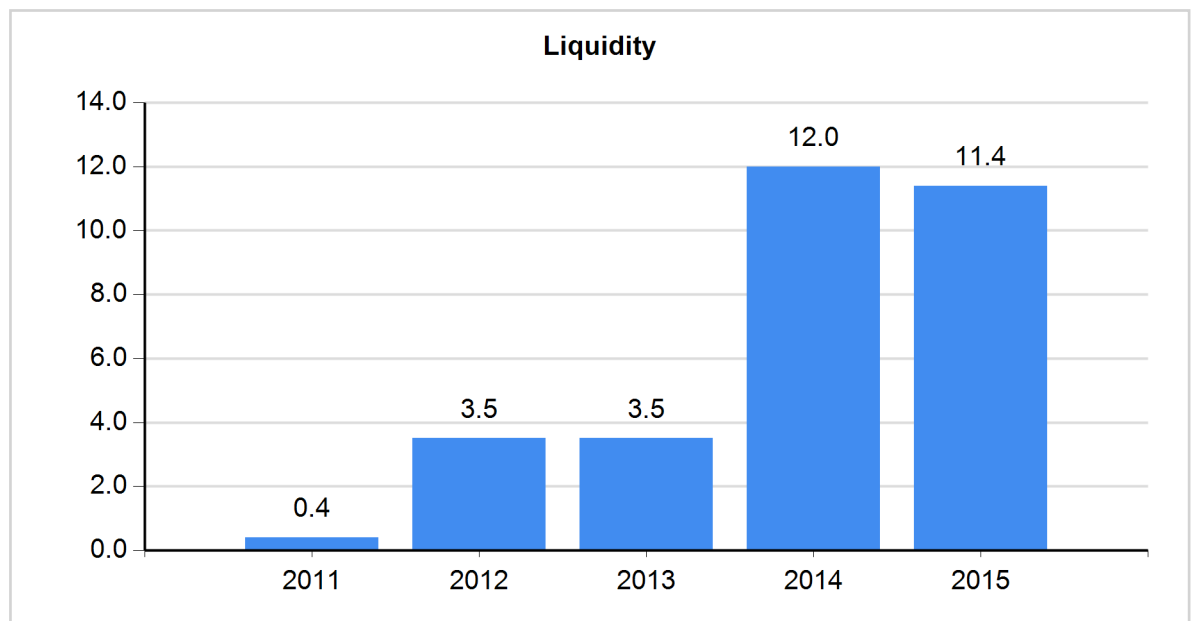
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$184,836	\$1,088,513	\$1,672,224	\$4,210,226	\$5,308,321
\$413,227	\$308,934	\$477,603	\$349,947	\$465,323
0.4	3.5	3.5	12.0	11.4

### Agency Response



## San Bernardino County Fire Protection District - South Desert Regional Service Zone

Report Date: 11/10/2015

### Debt Service (governmental)

#### Description

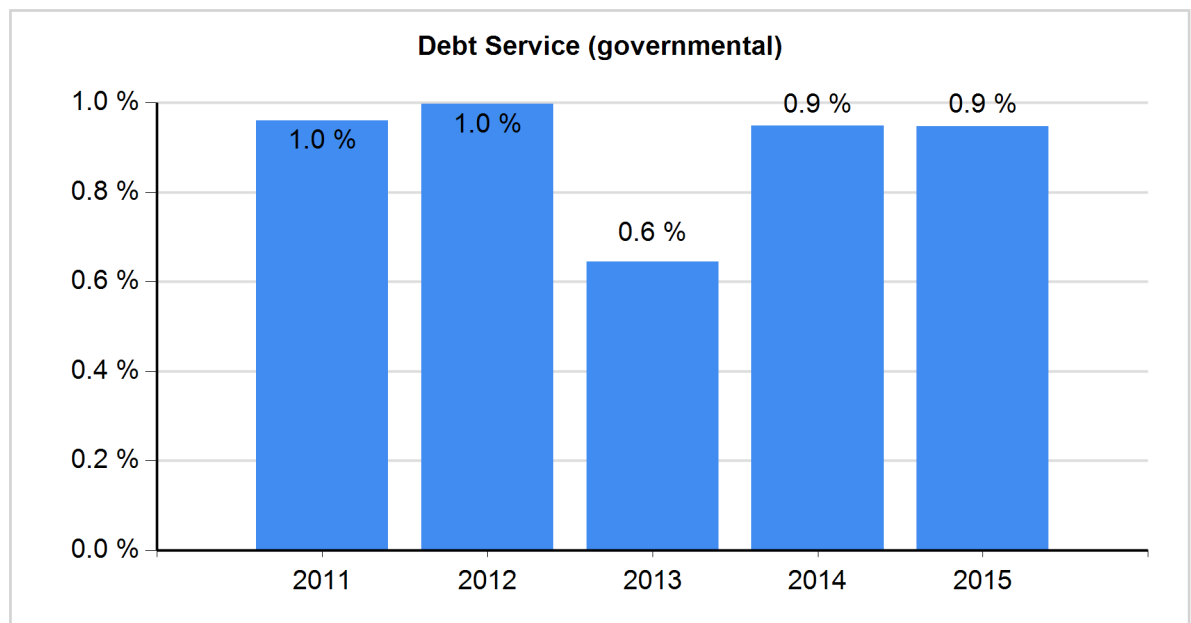
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenditures

#### Source:

Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$95,993	\$102,563	\$199,443	\$97,336	\$100,215
\$9,993,886	\$10,293,406	\$30,942,710	\$10,264,737	\$10,577,396
1.0%	1.0%	0.6%	0.9%	0.9%

### Agency Response